

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jay School Corp (3945)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,820,100	\$1,849,572	\$1,800,392	\$1,802,648	-0.24%	0.13%
Non - Certified Salaries	120	\$671,099	\$708,271	\$710,291	\$717,564	1.69%	1.02%
Group Health Insurance	222	\$389,700	\$347,200	\$456,600	\$435,600	2.82%	-4.60%
Other Professional and Technical Services	319	\$160,249	\$108,895	\$94,191	\$153,792	-1.02%	63.28%
Teacher Retirement Fund, After 7-1-95	216	\$101,603	\$131,755	\$147,849	\$148,916	10.03%	0.72%
Social Security Certified	212	\$129,290	\$131,247	\$127,565	\$129,075	-0.04%	1.18%
Public Employees Retirement Fund	214	\$82,909	\$86,452	\$93,785	\$94,172	3.24%	0.41%
Social Security Noncertified	211	\$45,821	\$46,218	\$47,602	\$48,249	1.30%	1.36%
Operational Supplies	611	\$30,145	\$26,855	\$22,489	\$25,676	-3.93%	14.18%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,186	\$14,683	\$11,341	\$11,585	-12.96%	2.16%
Travel	580	\$13,438	\$5,359	\$6,360	\$3,992	-26.17%	-37.24%
Rentals	440	\$14,406	\$15,576	\$4,050	\$2,463	-35.70%	-39.18%
Seldom or Non-Recurring Purchases	873	\$0	\$15	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$43,084	\$28,992	\$54,321	\$0	-100.00%	-100.00%
Equipment	730	\$705	\$887	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$3,384	\$315	\$12,715	(\$3,009)	NA	-123.66%
Student Instructional Support Total		\$3,526,118	\$3,502,292	\$3,589,549	\$3,570,724	0.31%	-0.52%
Student Academic Achievement							
Certified Salaries	110	\$11,439,734	\$11,359,106	\$11,321,055	\$10,939,005	-1.11%	-3.37%
Group Health Insurance	222	\$2,845,054	\$3,814,288	\$4,414,805	\$3,966,011	8.66%	-10.17%
Non - Certified Salaries	120	\$1,154,404	\$1,056,607	\$999,371	\$1,029,855	-2.81%	3.05%
Teacher Retirement Fund, After 7-1-95	216	\$889,578	\$887,824	\$896,501	\$890,254	0.02%	-0.70%
Operational Supplies	611	\$788,147	\$785,317	\$627,619	\$774,918	-0.42%	23.47%
Social Security Certified	212	\$815,805	\$804,912	\$794,455	\$770,508	-1.42%	-3.01%
Textbooks	630	\$42,684	\$92,773	\$491,765	\$461,248	81.31%	-6.21%
Other Technology Hardware	746	\$223,533	\$193,629	\$281,066	\$247,598	2.59%	-11.91%
Nonlicensed Employees	136	\$176,304	\$157,770	\$182,615	\$168,114	-1.18%	-7.94%
Other Employee Benefits	241 - 290	\$163,663	\$165,481	\$218,347	\$158,025	-0.87%	-27.63%
Equipment	730	\$138,948	\$112,821	\$58,869	\$152,749	2.40%	159.47%
Public Employees Retirement Fund	214	\$218,524	\$141,919	\$140,764	\$144,410	-9.84%	2.59%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$145,935	\$133,723	\$132,119	\$130,336	-2.79%	-1.35%
Travel	580	\$166,174	\$119,723	\$101,368	\$126,262	-6.64%	24.56%
Entertainment	240	\$114,988	\$111,856	\$121,329	\$125,243	2.16%	3.23%
Social Security Noncertified	211	\$124,037	\$108,720	\$116,327	\$119,493	-0.93%	2.72%
Workers Compensation Insurance	225	\$49,575	\$42,634	\$32,468	\$99,338	18.98%	205.96%
Teacher Retirement Fund, Prior to 7-1-95	215	\$337,860	\$100,083	\$94,352	\$89,505	-28.26%	-5.14%
Data Processing Services	316	\$77,448	\$5,283	\$9,030	\$86,430	2.78%	857.14%
Library Books	640	\$55,475	\$78,169	\$52,115	\$77,754	8.81%	49.20%
Licensed Employees	135	\$80,250	\$98,907	\$69,030	\$68,353	-3.93%	-0.98%
Computer Hardware	741	\$0	\$16,069	\$325,246	\$49,134	NA	-84.89%
Content	747	\$258,030	\$179,300	\$198,257	\$27,781	-42.72%	-85.99%
Transfer Tuition to Other School Corps Within State	561	\$34,863	\$37,554	\$40,645	\$24,254	-8.67%	-40.33%
Student Transportation Services	510	\$40,228	\$29,742	\$7,384	\$12,309	-25.62%	66.69%
Other Supplies and Materials	615, 660 - 689	\$9,702	\$13,464	\$9,339	\$7,356	-6.69%	-21.24%
Periodicals	650	\$6,791	\$7,892	\$6,209	\$5,902	-3.45%	-4.94%
Miscellaneous Objects	876 - 899	\$2,976	\$3,489	\$3,027	\$3,390	3.31%	11.99%
Other Purchased Property Services	490 - 499	\$2,488	\$2,197	\$2,384	\$2,490	0.02%	4.44%
Dues and Fees	810	\$725	\$725	\$0	\$1,600	21.88%	NA
Instructional Programs Improvement Services	312	\$43,237	\$2,325	\$5,588	\$1,239	-58.86%	-77.83%
Rentals	440	\$4,327	\$1,898	\$1,050	\$900	-32.47%	-14.29%
Unemployment Insurance	230	\$1,618	\$0	\$669	\$6	-75.11%	-99.07%
Overtime Salaries	140	\$0	\$1,045	\$0	\$0	NA	NA
Instruction Services	311	\$6,492	\$7,283	\$8,203	\$0	-100.00%	-100.00%
Stipends	131	\$1,000	\$0	\$0	\$0	-100.00%	NA

Student Academic Achievement Total		\$20,460,594	\$20,674,525	\$21,763,370	\$20,761,770	0.37%	-4.60%
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Overhead and Operational

Non - Certified Salaries	120	\$3,283,060	\$3,311,497	\$3,179,613	\$3,203,598	-0.61%	0.75%
Operational Supplies	611	\$1,458,557	\$1,406,501	\$1,197,378	\$1,237,380	-4.03%	3.34%
Light and Power - Other Than Heating and Cooling	625	\$781,605	\$775,908	\$813,647	\$911,407	3.92%	12.02%
Group Health Insurance	222	\$850,300	\$687,700	\$817,139	\$818,000	-0.96%	0.11%
Repairs and Maintenance Services	430	\$442,523	\$495,940	\$405,151	\$640,552	9.69%	58.10%
Public Employees Retirement Fund	214	\$441,522	\$409,977	\$406,597	\$403,860	-2.20%	-0.67%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$317,637	\$224,843	\$226,005	\$227,525	-8.00%	0.67%
Social Security Noncertified	211	\$225,729	\$226,520	\$218,925	\$221,537	-0.47%	1.19%
Gasoline and Lubricants	613	\$397,519	\$410,663	\$315,245	\$206,853	-15.07%	-34.38%
Insurance	520	\$158,680	\$197,687	\$131,885	\$191,056	4.75%	44.87%
Heating and Cooling for Buildings - Gas	622	\$272,055	\$305,202	\$273,241	\$188,571	-8.76%	-30.99%
Telephone	531	\$121,808	\$137,505	\$140,580	\$149,474	5.25%	6.33%
Water and Sewage	411	\$112,827	\$113,240	\$115,787	\$109,261	-0.80%	-5.64%
Workers Compensation Insurance	225	\$49,575	\$42,634	\$1,955	\$91,728	16.63%	4591.70%
Board of Education Services	318	\$67,834	\$76,080	\$49,752	\$70,054	0.81%	40.80%
Vehicles	731	\$812,526	\$0	\$22,300	\$59,272	-48.03%	165.79%
Travel	580	\$122,025	\$121,593	\$26,643	\$25,881	-32.14%	-2.86%
Teacher Retirement Fund, After 7-1-95	216	\$35,531	\$23,241	\$23,363	\$23,575	-9.75%	0.91%
Rentals	440	\$33,042	\$32,999	\$31,162	\$22,045	-9.62%	-29.25%
Equipment	730	\$50,133	\$16,046	\$35,066	\$18,606	-21.95%	-46.94%
Other Supplies and Materials	615, 660 - 689	\$11,297	\$17,694	\$17,611	\$18,128	12.55%	2.93%
Social Security Certified	212	\$23,279	\$16,220	\$16,562	\$16,723	-7.94%	0.97%
Miscellaneous Objects	876 - 899	\$12,063	\$16,968	\$95,825	\$14,478	4.67%	-84.89%
Board Member Compensation	115	\$14,000	\$14,000	\$14,047	\$13,750	-0.45%	-2.12%
Bank Service Charges	871	\$1,687	\$1,183	\$4,857	\$12,934	66.39%	166.31%
Tires and Repairs	612	\$4,061	\$2,383	\$27,918	\$9,854	24.81%	-64.70%
Dues and Fees	810	\$7,540	\$8,670	\$8,729	\$8,200	2.12%	-6.06%
Advertising	540	\$2,505	\$7,467	\$5,796	\$5,513	21.80%	-4.89%
Teacher Retirement Fund, Prior to 7-1-95	215	\$285	\$105	\$105	\$90	-25.04%	-14.28%
Other Purchased Property Services	490 - 499	\$180	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$0	\$3,500	\$0	\$0	NA	NA
Periodicals	650	\$0	\$0	\$110	\$0	NA	-100.00%
Removal of Refuse and Garbage	412	\$27,830	\$32,030	\$19,391	\$0	-100.00%	-100.00%

Overhead and Operational Total		\$10,139,215	\$9,135,997	\$8,642,386	\$8,919,905	-3.15%	3.21%
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Non Operational							
Construction Services	450	\$2,828,000	\$2,973,713	\$2,866,000	\$3,330,000	4.17%	16.19%
Other Supplies and Materials	615, 660 - 689	\$495,000	\$515,000	\$545,000	\$570,000	3.59%	4.59%
Interest	832	\$570,274	\$522,521	\$466,152	\$415,569	-7.61%	-10.85%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Rentals	440	\$345,213	\$339,517	\$341,117	\$367,093	1.55%	7.61%
Repairs and Maintenance Services	430	\$246,243	\$310,597	\$310,597	\$246,243	0.00%	-20.72%
Non - Certified Salaries	120	\$201,565	\$206,389	\$214,955	\$229,801	3.33%	6.91%
Certified Salaries	110	\$212,746	\$210,563	\$207,820	\$218,924	0.72%	5.34%
Textbooks	630	\$0	\$0	\$0	\$203,985	NA	NA
Redemption of Principal	831	\$526,035	\$554,513	\$583,065	\$186,208	-22.87%	-68.06%
Miscellaneous Objects	876 - 899	\$297,737	\$220,506	\$110,995	\$110,596	-21.93%	-0.36%
Buildings	720	\$268,838	\$135,471	\$427,964	\$103,739	-21.18%	-75.76%
Equipment	730	\$210,694	\$142,897	\$147,451	\$87,719	-19.67%	-40.51%
Improvements Other Than Buildings	715	\$93,946	\$244,702	\$36,315	\$72,545	-6.26%	99.77%
Vehicles	731	\$14,665	\$6,300	\$23,573	\$17,968	5.21%	-23.78%
Other Professional and Technical Services	319	\$75,636	\$8,684	\$15,058	\$17,319	-30.83%	15.01%
Operational Supplies	611	\$4,941	\$5,207	\$6,633	\$12,382	25.82%	86.66%
Printing and Binding	550	\$3,154	\$1,722	\$1,764	\$3,542	2.94%	100.82%
Content	747	\$0	(\$1,609)	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$1,038	\$0	\$0	NA	NA
Non Operational Total		\$6,394,685	\$6,397,732	\$6,304,459	\$6,193,632	-0.80%	-1.76%
Grand Total		\$40,520,613	\$39,710,547	\$40,299,764	\$39,446,030	-0.67%	-2.12%